

UNITED STATES TAX COURT
WASHINGTON, DC 20217

EDWARD A. JACKSON & CHERILYN M.)	
JACKSON,)	
)	
Petitioners,)	
)	
v.)	Docket No. 12170-13S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	
)	

ORDER

Pursuant to notice, a hearing was held on Wednesday, March 26, 2014, in Chicago, Illinois on (1) the Court's Order To Show Cause, dated December 2, 2013, regarding the sufficiency of the notice that forms the basis for this case and (2) respondent's Motion To Dismiss For Lack Of Jurisdiction As To Cherilyn M. Jackson And To Change Caption, filed November 21, 2013. Edward A. Jackson and Cherilyn M. Jackson both appeared, as did respondent's counsel Gorica Djuraskovic.

As the record does not demonstrate that a notice of deficiency (or other jurisdictionally-relevant notice) was sent to Mrs. Jackson for the taxable (calendar) year 2010, the Court shall grant respondent's aforementioned motion to dismiss this case as to her. And as Mr. Jackson was not misled by the February 25, 2013 Notice 3219N that was sent to him in that he timely filed a petition for redetermination of deficiency and additions to tax for the taxable (calendar) year 2010, and further given the fact that respondent has abandoned the use of such notice in favor of a revised notice, the Court shall discharge its December 2, 2013 Order To Show Cause. Accordingly, it is hereby

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ORDERED that respondent's Motion To Dismiss For Lack Of Jurisdiction As To Cherilyn M. Jackson And To Change Caption, filed November 21, 2013, is granted. It is further

ORDERED that this case is dismissed for lack of jurisdiction as to Cherilyn M. Jackson on the ground that no notice of deficiency (or other jurisdictionally-relevant notice) has been shown to have been sent to her for the taxable (calendar) year 2010. It is further

ORDERED that the caption of this case is amended to read: "EDWARD A. JACKSON, Petitioner v. COMMISSIONER OF INTERNAL REVENUE, Respondent". It is further

ORDERED that the Court's Order To Show Cause dated December 2, 2013, is discharged. It is further

ORDERED that the Clerk of the Court shall calendar this case for trial, if not sooner settled by the parties on a mutually agreeable basis, at the next available trial session for small tax cases at Chicago, Illinois.

(Signed) Robert N. Armen, Jr.
Special Trial Judge

Dated: Washington, D.C.
April 17, 2014